

ISSUING AUTHORITY: Indiana Department of Correction, Reentry Division, Community Corrections Section		REVISED DATE: 09/01/10
APPLICABLE TO: Community Corrections Grant Act Programs		
TITLE: Procedural Bulletin #19	SUBJECT: Financial Reports	
TEXT: <div style="margin-left: 40px;"> PURPOSE: To provide Community Corrections Programs with instructions for reporting Financial Documentation for funds received to IDOC as required. </div> <div style="margin-left: 40px;"> LEGAL REFERENCE: IC 11-12-2-4 IC 11-12-2-5 IC 11-12-2-12 210 IAC 2-1-2 </div> <div style="margin-left: 40px;"> RELATED BULLETINS: </div>		

Financial Reports Instructions

Revised 9/1/2010

- Financial Reports are to be submitted to IDOC Community Corrections Division each month.
- Community Corrections Grant dollars are allocated on a fiscal year beginning July 1 of one year and end on June 30 of the following year.
- State fiscal years are identified by hyphenating the two years included in the fiscal year or by the year the fiscal year ends. (Ex: 09-10 of FY 2010)
- The first financial report for each fiscal year will cover the month of July. All reports will be due the 15th of the following month.
- The Financial Reports are currently in an Excel spreadsheet with a tab for each month of the fiscal year.
- The first month and first report of a fiscal year is always July. So, the first tab will be labeled July XX (two digit year) and the other months of the year will follow in order.
- There is a tab for a final report if there are outstanding expenditures at the end of the year that have been incurred, but not paid by the time the June report is due.

The top section of the Financial Report should be completed as follows:

Date of Report: Enter the date the report is prepared.

FINANCIAL REPORT					
Date of Report:				For the Period Ending:	07/31/2010
Reporting Agency:					
% of Funding:				Statement # :	1
State	5.25%	PI	6.77%	Other	87.99%

For the Period Ending: These dates are already entered for each month and reflect the last day of each month being reported.

FINANCIAL REPORT					
Date of Report:				For the Period Ending:	07/31/2010
Reporting Agency:					
% of Funding:				Statement # :	1
State	5.25%	PI	6.77%	Other	87.99%

Statement #: These numbers are already entered on each tab of the spreadsheet beginning with July = # 1 and June = #12. The final report is number 13.

FINANCIAL REPORT					
Date of Report:				For the Period Ending:	07/31/2010
Reporting Agency:					
% of Funding:				Statement # :	1
	State	5.25%	PI	6.77%	Other 87.99%

Reporting Agency: Once the Agency name is entered on the first report, it will automatically fill in the same section for all following reports for that fiscal year.

FINANCIAL REPORT					
Date of Report:				For the Period Ending:	07/31/2010
Reporting Agency:					
% of Funding:				Statement # :	1
	State	5.25%	PI	6.77%	Other 87.99%

% of Funding: Do not enter any information in this section. This will automatically calculate once the approved budget information is entered.

FINANCIAL REPORT					
Date of Report:				For the Period Ending:	07/31/2010
Reporting Agency:					
% of Funding:				Statement # :	1
	State	5.25%	PI	6.77%	Other 87.99%

IDOC Base Funds-Approved Budget

IDOC Base Funds: In the next section of the Financial Report complete the information from your agencies approved State budget section for the FY in the “IDOC Base Funds” section. This will only include the base dollars allocated from the State, not CTP dollars.

Report of Expenditures by Category for All Funds						
IDOC Base Funds	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	PERSONNEL	\$ 1,000.00	\$ 40.00	\$ 40.00	\$ 960.00	4.00%
	SUPPLIES	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	SERVICES	\$ 1,000.00	\$ 30.00	\$ 30.00	\$ 970.00	3.00%
	EQUIPMENT	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
	TOTAL	\$ 3,100.00	\$ 70.00	\$ 70.00	\$ 3,030.00	2.26%

Approved Budget: Enter the approved State budget totals of all components excluding CTP by major category (Personnel and Fringe, Supplies, Services, and Equipment) under “Approved Budget”.

Report of Expenditures by Category for All Funds						
IDOC Base Funds	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	PERSONNEL	\$ 1,000.00	\$ 40.00	\$ 40.00	\$ 960.00	4.00%
	SUPPLIES	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	SERVICES	\$ 1,000.00	\$ 30.00	\$ 30.00	\$ 970.00	3.00%
	EQUIPMENT	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
	TOTAL	\$ 3,100.00	\$ 70.00	\$ 70.00	\$ 3,030.00	2.26%

The only time this column would change is if an amendment was processed increasing some or all of the categories in this column. These amounts are pulled from this column on the previous month’s report. Once a change has been added in a particular month, the changed figures will carryover to the following month.

July		
IDOC Base Funds	CATEGORY	APPROVED BUDGET
	PERSONNEL	\$ 1,000.00
	SUPPLIES	\$ 1,000.00
	SERVICES	\$ 1,000.00
	EQUIPMENT	\$ 100.00
	TOTAL	\$ 3,100.00

August		
IDOC Base Funds	CATEGORY	APPROVED BUDGET
	PERSONNEL	\$ 1,000.00
	SUPPLIES	\$ 1,000.00
	SERVICES	\$ 1,000.00
	EQUIPMENT	\$ 100.00
	TOTAL	\$ 3,100.00

This Month Expenditures: Enter the amount of expenditures incurred for the month the report is being completed by major category for IDOC funds under “This Month Expenditures”.

Report of Expenditures by Category for All Funds						
IDOC Base Funds	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	PERSONNEL	\$ 1,000.00	\$ 40.00	\$ 40.00	\$ 960.00	4.00%
	SUPPLIES	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	SERVICES	\$ 1,000.00	\$ 30.00	\$ 30.00	\$ 970.00	3.00%
	EQUIPMENT	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
	TOTAL	\$ 3,100.00	\$ 70.00	\$ 70.00	\$ 3,030.00	2.26%

YTD Expenditures, Balance (remaining funds), and Percent of Funds Expended: This will automatically calculate as monthly expenditures are entered and will transfer to the next months spreadsheet as well.

Report of Expenditures by Category for All Funds						
IDOC Base Funds	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	PERSONNEL	\$ 1,000.00	\$ 40.00	\$ 40.00	\$ 960.00	4.00%
	SUPPLIES	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	SERVICES	\$ 1,000.00	\$ 30.00	\$ 30.00	\$ 970.00	3.00%
	EQUIPMENT	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
	TOTAL	\$ 3,100.00	\$ 70.00	\$ 70.00	\$ 3,030.00	2.26%

Report of Expenditures by Category for All Funds						
IDOC Base Funds	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	PERSONNEL	\$ 1,000.00	\$ 20.00	\$ 60.00	\$ 940.00	6.00%
	SUPPLIES	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	SERVICES	\$ 1,000.00	\$ 30.00	\$ 60.00	\$ 940.00	6.00%
	EQUIPMENT	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
	TOTAL	\$ 3,100.00	\$ 50.00	\$ 120.00	\$ 2,980.00	3.87%

Project Income-Approved Budget

In the next section you will enter the estimated Project Income/User Fees from the approved grant budget for the fiscal year by major category. This should only increase if an appropriation for additional PI is completed.

Project income	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	PERSONNEL	\$ 1,000.00	\$ 20.00	\$ 20.00	\$ 980.00	2.00%
	SUPPLIES	\$ 1,000.00	\$ 10.00	\$ 10.00	\$ 990.00	1.00%
	SERVICES	\$ 1,000.00	\$ 15.00	\$ 15.00	\$ 985.00	1.50%
	EQUIPMENT	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	TOTAL	\$ 4,000.00	\$ 45.00	\$ 45.00	\$ 3,955.00	1.13%

Enter the amount of expenditures incurred for the month the report is being completed by major category for Project Income funds under **“This Month Expenditures”**.

Project income	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	PERSONNEL	\$ 1,000.00	\$ 20.00	\$ 20.00	\$ 980.00	2.00%
	SUPPLIES	\$ 1,000.00	\$ 10.00	\$ 10.00	\$ 990.00	1.00%
	SERVICES	\$ 1,000.00	\$ 15.00	\$ 15.00	\$ 985.00	1.50%
	EQUIPMENT	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	TOTAL	\$ 4,000.00	\$ 45.00	\$ 45.00	\$ 3,955.00	1.13%

YTD Expenditures, Balance (remaining funds), and Percent of Funds Expended will automatically calculate as monthly expenditures are entered and will transfer to the next months spreadsheet as it does with IDOC Base Funds section.

Project income	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	PERSONNEL	\$ 1,000.00	\$ 20.00	\$ 20.00	\$ 980.00	2.00%
	SUPPLIES	\$ 1,000.00	\$ 10.00	\$ 10.00	\$ 990.00	1.00%
	SERVICES	\$ 1,000.00	\$ 15.00	\$ 15.00	\$ 985.00	1.50%
	EQUIPMENT	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	TOTAL	\$ 4,000.00	\$ 45.00	\$ 45.00	\$ 3,955.00	1.13%

Other Funds-Approved Budget

Other Funds include County General and any other additional funding sources such as a federal or local grant from the approved grant budget for the fiscal year. This should only increase if new funding was received after the start of the fiscal year.

Other Funds	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	Co General	50,000.00	-	-	50,000.00	0
	Other	2,000.00	-	-	2,000.00	0
	TOTAL	52,000.00	-	-	52,000.00	0

Enter the amount of expenditures incurred for the month the report is being completed for Other funds under **“This Month Expenditures”**.

Other Funds	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	Co General	50,000.00	-	-	50,000.00	0
	Other	2,000.00	-	-	2,000.00	0
	TOTAL	52,000.00	-	-	52,000.00	0

YTD Expenditures, Balance (remaining funds), and Percent of Funds Expended will automatically calculate as monthly expenditures are entered and will transfer to the next months spreadsheet as it does with IDOC Base Funds and Project Income sections.

Other Funds	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	Co General	50,000.00	-	-	50,000.00	0
	Other	2,000.00	-	-	2,000.00	0
	TOTAL	52,000.00	-	-	52,000.00	0

Financial Reports-DOC Cash Statement

This section is divided into two parts; the first part addresses base carryover funds from previous fiscal year, and the other section addresses current fiscal year base funds only.

DOC Cash Statement					
Base Funds Carryover/previous FY	\$	100.00	DOC Cash Received YTD	\$	1,000.00
Amount of Funds Returned			PI Transferred to Grant Account		
Date Returned			Funds Expended YTD		
Carryover Balance to Date	\$	100.00	DOC Balance to Date	\$	1,000.00

Carryover/previous FY: If you have any State base funds left minus all encumbrances at the end of the previous fiscal year, enter that amount for “Carryover/previous FY”. IDOC auditors will audit the previous year during the next fiscal year. Once that amount is verified by the auditor, the agency will receive an invoice for the amount owed.

Base Funds Carryover/previous FY	\$	100.00
Amount of Funds Returned		
Date Returned		
Carryover Balance to Date	\$	100.00

Once the previous FY carryover amount is paid back to the State, enter the amount of funds returned and the date returned in the appropriate lines. The balance should then total \$0.00. This information should also automatically transfer over to the next month's report.

Base Funds Carryover/previous FY	\$	100.00
Amount of Funds Returned		
Date Returned		
Carryover Balance to Date	\$	100.00

DOC Cash Received YTD: Enter the amount of funds received from the State for Community Corrections base funds for the current fiscal year. Do not include CTP funds received in this section.

DOC Cash Received YTD	\$ 1,000.00
PI Transferred to Grant Account	
Funds Expended YTD	
DOC Balance to Date	\$ 1,000.00



PI Transferred to Grant Account: If any Project Income funds were transferred to the grant account, indicate that amount in the field shown below. This amount is also a year to date amount.

DOC Cash Received YTD	\$ 1,000.00
PI Transferred to Grant Account	
Funds Expended YTD	
DOC Balance to Date	\$ 1,000.00



Funds Expended Year to Date: Enter the amount of cash expended for the year as of the last day of the month you are reporting. This may not match the section above that would include any incurred expenses not yet paid.

DOC Cash Received YTD	\$ 1,000.00
PI Transferred to Grant Account	
Funds Expended YTD	
DOC Balance to Date	\$ 1,000.00



DOC Balance: This will automatically calculate based on the information entered above.

DOC Cash Received YTD	\$ 1,000.00
PI Transferred to Grant Account	
Funds Expended YTD	
DOC Balance to Date	\$ 1,000.00



Financial Reports-CTP Cash Statement

This section is divided into two parts; the first part addresses CTP carryover funds from previous fiscal year, and the other section addresses current fiscal year CTP funds only.



CTP Cash Statement						
CTP Carryover/previous FY		\$	-	CTP Beginning Balance	\$	-
CTP Funds Returned to IDOC		\$	-	CTP 25% Advance	\$	-
Date Returned		01/00/1900		CTP Funds Earned YTD		
CTP Carryover Balance to Date		\$	-	CTP Funds Expended YTD		
				CTP Balance to Date	\$	-

Carryover/ previous FY: If you did not draw down all of the 25% State CTP funds allocated at the beginning of the fiscal year the balance will be CTP carryover at the end of the previous fiscal year, enter that amount for “Carryover/ previous FY”. IDOC auditors will audit and invoice the previous year during the next fiscal year.

CTP Cash Statement			
CTP Carryover/previous FY			
CTP Funds Returned to IDOC			
Date Returned			
CTP Carryover Balance to Date	\$	-	

Once the previous FY CTP carryover amount is paid back to the State, enter the amount of funds returned and the date returned in the appropriate lines. The balance should then total \$0.00. This information should also automatically transfer over to the next month’s report.

CTP Cash Statement			
CTP Carryover/previous FY			
CTP Funds Returned to IDOC			
Date Returned			
CTP Carryover Balance to Date	\$	-	

CTP Beginning Balance: Enter the amount of funds in the CTP account at the beginning of the fiscal year. If previous year's funds were transferred out of this account at the close of the fiscal year, the amount would be \$0.

CTP Beginning Balance	
CTP 25% Advance	
CTP Funds Earned YTD	
CTP Funds Expended YTD	
CTP Balance to Date	\$ -



CTP 25% Advance: Enter the amount of the 25% of CTP funds received from the State CTP at the beginning of the current fiscal year. Do not include base funds received in this section.

CTP Beginning Balance	
CTP 25% Advance	
CTP Funds Earned YTD	
CTP Funds Expended YTD	
CTP Balance to Date	\$ -



CTP Funds Earned YTD: Enter the amount of funds received YTD in addition to, but not including the 25% received at the beginning of the FY.

CTP Beginning Balance	
CTP 25% Advance	
CTP Funds Earned YTD	
CTP Funds Expended YTD	
CTP Balance to Date	\$ -



CTP Funds Expended: Enter the amount of CTP funds expended YTD for the current FY.

CTP Beginning Balance	
CTP 25% Advance	
CTP Funds Earned YTD	
CTP Funds Expended YTD	
CTP Balance to Date	\$ -



CTP Balance to Date: This will automatically calculate based on the information entered above.

CTP Beginning Balance	
CTP 25% Advance	
CTP Funds Earned YTD	
CTP Funds Expended YTD	
CTP Balance to Date	\$ -



Financial Reports-Project Income Cash Statement

Total PI Beginning Balance: Enter the amount of PI the agency has at the beginning of the fiscal year. Include any invested amounts to this total. This amount will automatically transfer to all other monthly financial reports for the current fiscal year.

PI Cash Statement		
Total PI Beginning Balance	\$	25,000.00
PI Collected This Month		
PI Collected YTD	\$	-
Other Income Received in PI		
Total PI Expended YTD	\$	45.00
PI Transferred into Grant Fund		
PI Balance to Date	\$	24,955.00

PI Collected This Month: Enter the amount of project income funds collected for the month of the fiscal report.

PI Cash Statement		
Total PI Beginning Balance	\$	25,000.00
PI Collected This Month		
PI Collected YTD	\$	-
Other Income Received in PI		
Total PI Expended YTD	\$	45.00
PI Transferred into Grant Fund		
PI Balance to Date	\$	24,955.00

Refunds: To account for refunds on overpayment of user fees, these reimbursements should not show up as an expense. Any refunds will be accounted for as a reduction of fees collected for that period. Therefore, the amount of fees in the PI collected will be total fees collected for the period less refunds.

PI Collected YTD: Enter the amount of Project Income collected from the beginning of the current fiscal year through the last day of the month for the month you are reporting.

PI Cash Statement	
Total PI Beginning Balance	\$ 25,000.00
PI Collected This Month	
PI Collected YTD	\$ -
Other Income Received in PI	
Total PI Expended YTD	\$ 45.00
PI Transferred into Grant Fund	
PI Balance to Date	\$ 24,955.00

Other Income Received: Enter any other amounts deposited into this account other than user fees collected from participants. This may include interest from investments or earned CTP funds transferred into the PI account.

PI Cash Statement	
Total PI Beginning Balance	\$ 25,000.00
PI Collected This Month	
PI Collected YTD	\$ -
Other Income Received in PI	
Total PI Expended YTD	\$ 45.00
PI Transferred into Grant Fund	
PI Balance to Date	\$ 24,955.00

Total PI Expended: Enter the amount of funds that have been paid out of this account. Do not include incurred expenses that have not been paid yet. This total may not match the PI section above since it would include any incurred expenses not yet paid.

PI Cash Statement	
Total PI Beginning Balance	\$ 25,000.00
PI Collected This Month	
PI Collected YTD	\$ -
Other Income Received in PI	
Total PI Expended YTD	\$ 45.00
PI Transferred into Grant Fund	
PI Balance to Date	\$ 24,955.00

PI Transferred into Grant Fund: Enter the amount of any PI funds transferred into the grant account in this field. Anytime this is done there should be a corresponding entry under the DOC cash statement for PI Funds Transferred to Grant Account.

PI Cash Statement			
Total PI Beginning Balance	\$ 25,000.00	DOC Cash Received YTD	\$ 1,000.00
PI Collected This Month		PI Transferred to Grant Account	\$ 2,000.00
PI Collected YTD	\$ -	Funds Expended YTD	
Other Income Received in PI		DOC Balance to Date	\$ 3,000.00
Total PI Expended YTD	\$ 45.00		
PI Transferred into Grant Fund	\$ 2,000.00		
PI Balance to Date	\$ 22,955.00		

PI Balance to Date: This will automatically calculate when the other information is entered above.

PI Cash Statement	
Total PI Beginning Balance	\$ 25,000.00
PI Collected This Month	
PI Collected YTD	\$ -
Other Income Received in PI	
Total PI Expended YTD	\$ 45.00
PI Transferred into Grant Fund	
PI Balance to Date	\$ 24,955.00

% of PI Budget Collected: This section will automatically calculate by dividing the PI Collected YTD by the total PI budgeted for the FY.

% of PI Budget Collected	

Financial Reports-Signatures

The line at the bottom of the report must be signed off by the Community Corrections Director affirming that the report is accurate and has been reconciled with the County Auditor.

FINANCIAL REPORT						
Date of Report:			For the Period Ending:		07/31/2010	
Reporting Agency:						
% of Funding:			Statement # :		1	
State	#DIV/0!	PI	#DIV/0!	Other	#DIV/0!	
Report of Expenditures by Category						
IDOC Base Funds	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	PERSONNEL			\$ -	\$ -	#DIV/0!
	SUPPLIES			\$ -	\$ -	#DIV/0!
	SERVICES			\$ -	\$ -	#DIV/0!
	EQUIPMENT			\$ -	\$ -	#DIV/0!
	TOTAL	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Project income	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	PERSONNEL			\$ -	\$ -	#DIV/0!
	SUPPLIES			\$ -	\$ -	#DIV/0!
	SERVICES			\$ -	\$ -	#DIV/0!
	EQUIPMENT			\$ -	\$ -	#DIV/0!
	TOTAL	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Other Funds	CATEGORY	APPROVED BUDGET	THIS MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE	PERCENT OF FUNDS EXPENDED
	Co General			-	-	#DIV/0!
	Other			-	-	#DIV/0!
	TOTAL	-	-	-	-	#DIV/0!
DOC Cash Statement						
Base Funds Carryover/previous FY			IDOC Cash Received YTD			
Amount of Funds Returned			PI Transferred to Grant Account			
Date Returned			Funds Expended YTD		\$ -	
Carryover Balance to Date	\$ -		IDOC Balance to Date		\$ -	
CTP Cash Statement						
CTP Carryover/previous FY			CTP Beginning Balance			
CTP Funds Returned to IDOC			CTP 25% Advance			
Date Returned			CTP Funds Earned YTD			
CTP Carryover Balance to Date	\$ -		CTP Funds Expended YTD			
			CTP Balance to Date		\$ -	
PI Cash Statement						
Total PI Beginning Balance						
PI Collected This Month						
PI Collected YTD	\$ -					
Other Income Received in PI						
Total PI Expended YTD	\$ -		% of PI Budget Collected		#DIV/0!	
PI Transferred into Grant Fund						
PI Balance to Date	\$ -					
I swear or affirm, under the penalty of perjury, that the facts as presented on this Financial Disclosure Statement are true, complete, and correct to the best of my knowledge and belief and the County Auditor has reconciled with this statement.						
			Program Director Signature			